

## ABSTRACT OF THE DISCLOSURE

A system and method of sending and receiving voice calls over the Internet is described. The system includes a PSTN-derived intelligent call routing engine that receives call control messages from the Voice over IP (VoIP) network and routes calls via  
5 previously stored, customized routing procedures. Special dialing plan, 800 numbers, minimized cost routing, time and day-based least cost routing, transferring, conferencing, and additional messaging capabilities are provided. The system operates on standard server computers with interface cards connected to the packetized networks via TCP/IP and, indirectly, to VoIP gateways to accessing PSTN networks and to virtual and/or pri-  
10 vate networks (PBXs).